

Section VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF;
SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS
AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
(OTHER THAN SILK-WORM GUT)**

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20.00		-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Not pre-tanned	NMB		
	20	---- -Other, of bovine animals, without hair on, of a unit surface area not exceeding 28 square feet (2.6 m ²)	MTK		
	90	---- -Other	NMB		
4101.50.00		-Whole hides and skins, of a weight exceeding 16 kg		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		---- -Fresh or wet-salted:			
	11	---- -Cattle hides	NMB		
	19	---- -Other	NMB		
		---- -Other, not pre-tanned:			
	21	---- -Of bovine animals	NMB		
	22	---- -Of equine animals	NMB		
	90	---- -Other	NMB		
4101.90.00		-Other, including butts, bends and bellies		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- -Of bovine animals, vegetable pre-tanned.....	KGM		
	90	---- -Other	-		
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
4102.10.00	00	-With wool on	NMB	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Without wool on:			
4102.21.00	00	-Pickled	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4102.29.00		-Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>Not pre-tanned</i>	NMB		
		---- <i>Other</i> :			
	91	---- <i>Vegetable pre-tanned</i>	KGM		
	99	---- <i>Other</i>	KGM		
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
4103.20.00	00	-Of reptiles	NMB	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4103.30.00		-Of swine		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>Not pre-tanned</i>	-		
	90	---- <i>Other</i>	MTK		
4103.90.00		-Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	---- <i>Not pre-tanned</i>	-		
	90	---- <i>Other</i>	-		
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		-In the wet state (including wet-blue):			
4104.11.00	00	-Full grains, unsplit; grain splits	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4104.19.00	00	-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-In the dry state (crust):			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4104.41.00	00	-Full grains, unsplit; grain splits	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4104.49.00	00	-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10		-In the wet state (including wet-blue)			
		--Pre-tanned:			
4105.10.11	00	---For use as processing materials by tanners	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4105.10.12	00	---Vegetable pre-tanned hair sheep skins, and otherwise pre-tanned skins, for use in the manufacture of clothing or gloves	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4105.10.19	00	---Other	KGM	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--Wet blue leather:			
4105.10.21	00	---For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4105.10.29	00	---Other	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--Other:			
4105.10.91	00	---For use as linings in the manufacture of footwear; For use as processing materials by tanners; Hair sheep skins, for use in the manufacture of footwear or ladies' handbags	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4105.10.99 00	- - - -	Other	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4105.30.00 00		-In the dry state (crust)	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
		-Of goats or kids:			
4106.21		- -In the wet state (including wet-blue)			
4106.21.10 00	- - -	Pre-tanned	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	- - -	Wet blue leather:			
4106.21.21 00	- - - -	For use as processing materials by tanners	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.21.29 00	- - - -	Other	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	- - -	Other:			
4106.21.91 00	- - - -	For use as processing materials by tanners; For use in the manufacture of belts, footwear or ladies' handbags	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.21.92 00	- - - -	For use in the manufacture of clothing or gloves	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.21.99 00	- - - -	Other	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.22.00	00	-In the dry state (crust)	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Of swine:			
4106.31		-In the wet state (including wet-blue)			
4106.31.10	00	--Wet blue leather	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		--Other:			
4106.31.91	00	---For use as linings in the manufacture of footwear; For use in the manufacture of clothing; For use in the manufacture of uppers for footwear	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.31.92	00	---For use in the manufacture of gloves	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.31.99	00	---Other	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.32.00	00	-In the dry state (crust)	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4106.40.00	00	-Of reptiles	-	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		-Other:			
4106.91.00		-In the wet state (including wet-blue)		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
		10 ----Upper leather	MTK		
		20 ----Sole leather	KGM		
		30 ----Bag, case or strap leather	MTK		
		90 ----Other	MTK		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4106.92.00		-In the dry state (crust)		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Upper leather.....	MTK		
	20	----Sole leather.....	KGM		
	30	----Bag, case or strap leather.....	MTK		
	90	----Other.....	MTK		
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		-Whole hides and skins:			
4107.11.00		-Full grains, unsplit		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----For use in the manufacture of upholstered furniture or belts.....	MTK		
	90	----Other.....	-		
4107.12.00		-Grain splits		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----For use in the manufacture of upholstered furniture.....	MTK		
	90	----Other.....	-		
4107.19.00		-Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----For use in the manufacture of upholstered furniture.....	MTK		
	90	----Other.....	-		
		-Other, including sides:			
4107.91.00	00	-Full grains, unsplit	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4107.92.00		-Grain splits		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----For use in the manufacture of upholstered furniture or belts.....	MTK		
	90	----Other.....	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4107.99.00	00	-Other	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4112.00.00		Leather further prepared after tanning or crusting including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Garment leather.....	MTK		
	90	----Other.....	MTK		
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10.00	00	-Of goats or kids	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4113.20.00	00	-Of swine	MTK	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4113.30.00	00	-Of reptiles	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4113.90.00		-Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
	10	----Upper leather.....	MTK		
	20	----Sole leather.....	KGM		
	30	----Bag, case or strap leather.....	MTK		
	90	----Other.....	MTK		
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather.			
4114.10.00	00	-Chamois (including combination chamois) leather	-	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
4114.20.00	00	-Patent leather and patent laminated leather; metallized leather	MTK	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10.00	00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free
4115.20.00	00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free